

CHAPTER 90.

An Act to amend the provision for the Government of Ireland. [18th September 1914.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Commons, in this present Parliament assembled, in accordance with the provisions of the Parliament Act, 1911, and by authority of the same, as follows :

LEGISLATIVE AUTHORITY.

Establishment
of Irish Par-
liament.

1.—(1) On and after the appointed day there shall be in Ireland an Irish Parliament consisting of His Majesty the King and two Houses, namely, the Irish Senate and the Irish House of Commons.

(2) Notwithstanding the establishment of the Irish Parliament or anything contained in this Act, the supreme power and authority of the Parliament of the United Kingdom shall remain unaffected and undiminished over all persons, matters, and things in Ireland and every part thereof.

Legislative
powers of Irish
Parliament.

2. Subject to the provisions of this Act, the Irish Parliament shall have power to make laws for the peace, order, and good government of Ireland with the following limitations, namely, that they shall not have power to make laws except in respect of matters exclusively relating to Ireland or some part thereof, and (without prejudice to that general limitation) that they shall not have power to make laws in respect of the following matters in particular, or any of them, namely—

(1) The Crown, or the succession to the Crown, or a Regency, or the property of the Crown (including foreshore) or the Lord Lieutenant except as respects the exercise of his executive power in relation to Irish services as defined for the purposes of this Act ; or

(2) The making of peace or war or matters arising from a state of war ; or the regulation of the conduct of any portion of His Majesty's subjects during the existence

- of hostilities between Foreign States with which His Majesty is at peace, in relation to those hostilities ; or
- (3) The navy, the army, the territorial force, or any other naval or military force, or the defence of the realm, or any other naval or military matter ; or
 - (4) Treaties, or any relations, with Foreign States, or relations with other parts of His Majesty's dominions, or matters involving the contravention of treaties or agreements with Foreign States or any part of His Majesty's dominions, or offences connected with any such treaties or relations, or procedure connected with the extradition of criminals under any treaty, or the return of fugitive offenders from or to any part of His Majesty's dominions ; or
 - (5) Dignities or titles of honour ; or
 - (6) Treason, treason felony, alienage, naturalisation, or aliens as such, or domicile ; or
 - (7) Trade with any place out of Ireland (except so far as trade may be affected by the exercise of the powers of taxation given to the Irish Parliament, or by the regulation of importation for the sole purpose of preventing contagious disease, or by steps taken, by means of inquiries or agencies out of Ireland, for the improvement of Irish trade or for the protection of Irish traders from fraud) ; the granting of bounties on the export of goods ; quarantine ; or navigation, including merchant shipping (except as respects inland waters, the regulation of harbours, and local health regulations) ; or
 - (8) Any postal services and the rates of charge therefor (except postal communication between one place in Ireland and another such place, and any other postal service which is executed completely in Ireland) ; designs for stamps, whether for postal or revenue purposes ; or
 - (9) Lighthouses, buoys, or beacons (except so far as they can consistently with any general Act of the Parliament of the United Kingdom be constructed or maintained by a local harbour authority) ; or
 - (10) Coinage ; legal tender ; or any change in the standard of weights and measures ; or
 - (11) Trade marks, designs, merchandise marks, copyright, or patent rights ; or
 - (12) Any of the following matters (in this Act referred to as reserved matters), namely—

(a) The general subject-matter of the Acts relating to Land Purchase in Ireland, the Old Age Pensions Acts, 1908 and 1911, the National Insurance Act, 1911, and the Labour Exchanges Act, 1909 ;

(b) The collection of taxes ;

8 Edw. 7. c. 40.

1 & 2 Geo. 5.

c. 16.

1 & 2 Geo. 5.

c. 55.

9 Edw. 7. c. 7.

(c) The Royal Irish Constabulary and the management and control of that force ;

(d) Post Office Savings Banks, Trustee Savings Banks, and Friendly Societies ; and

(e) Public loans made in Ireland before the passing of this Act :

Provided that the limitation on the powers of the Irish Parliament under this section shall cease as respects any such reserved matter if the corresponding reserved service is transferred to the Irish Government under the provisions of this Act.

Any law made in contravention of the limitations imposed by this section shall, so far as it contravenes those limitations, be void.

Prohibition of laws interfering with religious equality, &c.

3. In the exercise of their power to make laws under this Act the Irish Parliament shall not make a law so as either directly or indirectly to establish or endow any religion, or prohibit or restrict the free exercise thereof, or give a preference, privilege, or advantage, or impose any disability or disadvantage, on account of religious belief or religious or ecclesiastical status, or make any religious belief or religious ceremony a condition of the validity of any marriage, or affect prejudicially the right of any child to attend a school receiving public money without attending the religious instruction at that school, or alter the constitution of any religious body except where the alteration is approved on behalf of the religious body by the governing body thereof, or divert from any religious denomination the fabric of cathedral churches or, except for the purpose of roads, railways, lighting, water, or drainage works, or other works of public utility upon payment of compensation, any other property.

Any law made in contravention of the restrictions imposed by this section shall, so far as it contravenes those restrictions, be void.

EXECUTIVE AUTHORITY.

Executive power in Ireland.

4.—(1) The executive power in Ireland shall continue vested in His Majesty the King, and nothing in this Act shall affect the exercise of that power except as respects Irish services as defined for the purposes of this Act.

(2) As respects those Irish services the Lord Lieutenant or other chief executive officer or officers for the time being appointed in his place, on behalf of His Majesty, shall exercise any prerogative or other executive power of His Majesty the exercise of which may be delegated to him by His Majesty.

(3) The power so delegated shall be exercised through such Irish Departments as may be established by Irish Act or, subject to any alteration by Irish Act, by the Lord Lieutenant, and the Lord Lieutenant may appoint officers to administer

those Departments, and those officers shall hold office during the pleasure of the Lord Lieutenant.

(4) The persons who are for the time being heads of such Irish Departments as may be determined by Irish Act or, in the absence of any such determination, by the Lord Lieutenant, and such other persons (if any) as the Lord Lieutenant may appoint, shall be the Irish Ministers :

Provided that—

(a) No such person shall be an Irish Minister unless he is a member of the Privy Council of Ireland ; and

(b) No such person shall hold office as an Irish Minister for a longer period than six months, unless he is or becomes a member of one of the Houses of the Irish Parliament ; and

(c) Any such person not being the head of an Irish Department shall hold office as an Irish Minister during the pleasure of the Lord Lieutenant in the same manner as the head of an Irish Department holds his office.

(5) The persons who are Irish Ministers for the time being shall be an Executive Committee of the Privy Council of Ireland (in this Act referred to as the “Executive Committee”), to aid and advise the Lord Lieutenant in the exercise of his executive power in relation to Irish services.

(6) In the exercise of powers delegated to the Lord Lieutenant in pursuance of this section no preference, privilege, or advantage shall be given to, nor shall any disability or disadvantage be imposed on, any person on account of religious belief, except where the nature of the case in which the power is exercised itself involves the giving of such preference, privilege, or advantage, or the imposing of such a disability or disadvantage.

(7) For the purposes of this Act, “Irish services” are all public services in connexion with the administration of the civil government of Ireland except the administration of matters with respect to which the Irish Parliament have no power to make laws, including in the exception all public services in connexion with the administration of the reserved matters (in this Act referred to as “reserved services”).

5.—(1) The public services in connexion with the administration of the Acts relating to the Royal Irish Constabulary and the management and control of that force, shall by virtue of this Act be transferred from the Government of the United Kingdom to the Irish Government on the expiration of a period of six years from the appointed day and those public services shall then cease to be reserved services and become Irish services.

Future transfer of certain reserved services.

(2) If a resolution is passed by both Houses of the Irish Parliament providing for the transfer from the Government of

the United Kingdom to the Irish Government of the following reserved services, namely—

- (a) All public services in connexion with the administration of the Old Age Pensions Acts, 1908 and 1911; or
- (b) All public services in connexion with the administration of Part I. of the National Insurance Act, 1911; or
- (c) All public services in connexion with the administration of Part II. of the National Insurance Act, 1911, and the Labour Exchanges Act, 1909; or
- (d) All public services in connexion with the administration of Post Office Savings Banks, Trustee Savings Banks, and Friendly Societies;

the public services to which the resolution relates shall be transferred accordingly as from a date fixed by the resolution, being a date not less than a year after the date on which the resolution is passed, and shall on the transfer taking effect cease to be reserved services and become Irish services:

Provided that this provision shall not take effect as respects the transfer of the services in connexion with Post Office Savings Banks, Trustee Savings Banks, and Friendly Societies until the expiration of ten years from the appointed day.

(3) On any transfer under or by virtue of this section, the general provisions of this Act (so far as applicable) and the provisions of this Act as to existing Irish officers shall apply with respect to the transfer, with the substitution of the date of the transfer for the appointed day or the date of the passing of this Act.

IRISH PARLIAMENT.

Summoning,
&c. of Irish
Parliament.

6.—(1) There shall be a session of the Irish Parliament once at least in every year, so that twelve months shall not intervene between the last sitting of the Parliament in one session and their first sitting in the next session.

(2) The Lord Lieutenant shall, in His Majesty's name, summon, prorogue, and dissolve the Irish Parliament.

Royal assent to
Bills of Irish
Parliament.

7. The Lord Lieutenant shall give or withhold the assent of His Majesty to Bills passed by the two Houses of the Irish Parliament, subject to the following limitations; namely—

- (1) He shall comply with any instructions given by His Majesty in respect of any such Bill; and
- (2) He shall, if so directed by His Majesty, postpone giving the assent of His Majesty to any such Bill presented to him for assent for such period as His Majesty may direct.

Composition of
Irish Senate.

8.—(1) The Irish Senate shall consist of forty senators nominated as respects the first senators by the Lord Lieutenant subject to any instructions given by His Majesty in respect of the nomination, and afterwards elected by the four provinces of Ireland as separate constituencies in the number stated in the Third Part of the First Schedule to this Act.

(2) The election of senators shall be according to the principle of proportional representation, the electors being the same electors as the electors of members returned by constituencies in Ireland to serve in the Parliament of the United Kingdom, and each elector having one transferable vote.

His Majesty may by Order in Council frame regulations prescribing the method of voting at elections of senators and of transferring and counting votes at such an election and the mode of appointment and duties of returning officers in connexion therewith, and any such regulations shall have effect as if they were enacted in this Act.

(3) The term of office of every senator shall be five years, and shall not be affected by a dissolution; the senators, at the end of their term of office, shall retire all together, and their seats shall be filled by a new election.

(4) If the place of a senator becomes vacant before the expiration of his term of office, the Lord Lieutenant shall, unless the place becomes vacant not more than six months before the expiration of that term of office, cause a writ to be issued for electing a senator in the stead of the senator whose place is vacant, if that senator was an elected senator, and if he was a nominated senator nominate a senator in his place, but any senator so elected or nominated to fill a vacancy shall hold office only so long as the senator in whose stead he is elected or nominated would have held office.

9.—(1) The Irish House of Commons shall consist of one hundred and sixty-four members, returned by the constituencies in Ireland named in the First Part of the First Schedule to this Act in accordance with that Schedule, and elected by the same electors and in the same manner as members returned by constituencies in Ireland to serve in the Parliament of the United Kingdom.

Composition
of Irish House
of Commons.

(2) In any constituency which returns three or more members the election shall be held on the principle of proportional representation and each elector shall have one transferable vote.

(3) The Irish House of Commons when summoned shall, unless sooner dissolved, have continuance for five years from the day on which the summons directs the House to meet and no longer.

(4) After three years from the day of the first meeting of the Irish Parliament, the Irish Parliament may alter, as respects the Irish House of Commons, the qualification and registration of the electors, the law relating to elections and the questioning of elections, the constituencies, and the distribution of the members of the House among the constituencies, provided that in any new distribution the number of the members of the House shall not be altered, and due regard shall be had to the population of the constituencies other than University constituencies.

Money Bills.

10.—(1) Bills appropriating revenue or money, or imposing taxation shall originate only in the Irish House of Commons, but a Bill shall not be taken to appropriate revenue or money or to impose taxation by reason only of its containing provisions for the imposition or appropriation of fines or other pecuniary penalties, or for the payment or appropriation of fees for licences or fees for services under the Bill.

(2) The Irish House of Commons shall not adopt or pass any vote, resolution, address, or Bill for the appropriation for any purpose of any part of the public revenue of Ireland or of any tax, except in pursuance of a recommendation from the Lord Lieutenant in the session in which the vote, resolution, address, or Bill is proposed.

(3) The Irish Senate may not reject any Bill which deals only with the imposition of taxation or appropriation of revenue or money for the services of the Irish Government, and may not amend any Bill so far as the Bill imposes taxation or appropriates revenue or money for the services of the Irish Government, and the Irish Senate may not amend any Bill so as to increase any proposed charges or burden on the people. This provision shall apply to the failure in any session to pass a Money Bill which has been sent up to the Irish Senate at least one month before the end of the session as it applies to the actual rejection of such a Bill.

(4) Any Bill which appropriates revenue or money for the ordinary annual services of the Irish Government shall deal only with that appropriation.

Disagreement
between two
Houses of Irish
Parliament.

11.—(1) If the Irish House of Commons pass any public Bill which is sent up to the Irish Senate at least one month before the end of the session and the Irish Senate reject or fail to pass it, or pass it with amendments to which the Irish House of Commons will not agree, and if the Irish House of Commons in the next session again pass the Bill with or without any amendments which have been made or agreed to by the Irish Senate, and the Irish Senate reject or fail to pass it, or pass it with amendments to which the Irish House of Commons will not agree, the Lord Lieutenant may during that session convene a joint sitting of the members of the two Houses.

(2) The members present at any such joint sitting may deliberate and shall vote together upon the Bill as last proposed by the Irish House of Commons, and upon the amendments (if any) which have been made therein by the one House and not agreed to by the other; and any such amendments which are affirmed by a majority of the total number of members of the two Houses present at the sitting shall be taken to have been carried.

(3) If the Bill with the amendments (if any) so taken to have been carried is affirmed by a majority of the total number of members of the two Houses present at any such sitting, it shall be taken to have been duly passed by both Houses.

(4) This section shall apply, with the necessary modifications, in the case of the failure of the Irish Senate to pass a resolution providing for a transfer from the Government of the United Kingdom to the Irish Government of a reserved service when the Irish House of Commons have passed such a resolution, as it applies to the failure of the Irish Senate to pass a Bill which has been passed by the Irish House of Commons.

12.—(1) The powers, privileges, and immunities of the Irish Senate and of the Irish House of Commons, and of the members and of the committees of the Irish Senate and the Irish House of Commons, shall be such as may be defined by Irish Act, but so that they shall never exceed those for the time being held and enjoyed by the Commons House of Parliament of the United Kingdom and its members and committees, and, until so defined, shall be those held and enjoyed by the Commons House of Parliament of the United Kingdom, and its members and committees at the date of the passing of this Act.

Privileges,
qualifications,
&c. of members
of Irish Par-
liament.

(2) The law, as for the time being in force, relating to the qualification and disqualification of members of the Commons House of Parliament of the United Kingdom, and the taking of any oath required to be taken by a member of that House, shall apply to members of the Irish Senate and the Irish House of Commons.

(3) Any peer, whether of the United Kingdom, Great Britain, England, Scotland, or Ireland, shall be qualified to be a member of either House.

(4) A member of either House shall be incapable of being nominated or elected, or of sitting, as a member of the other House, but an Irish Minister who is a member of either House shall have the right to sit and speak in both Houses, but shall vote only in the House of which he is a member.

(5) A member of either House may resign his seat by giving notice of resignation to the person and in the manner directed by standing orders of the House, or if there is no such direction, by notice in writing of resignation sent to the Lord Lieutenant, and his seat shall become vacant on notice of resignation being given.

(6) The powers of either House shall not be affected by any vacancy therein, or by any defect in the nomination, election, or qualification, of any member thereof.

(7) His Majesty may by Order in Council declare that the holders of the offices in the Irish Executive named in the Order shall not be disqualified for being members of either House of the Irish Parliament by reason of holding office under the Crown, and except as otherwise provided by Irish Act, the Order shall have effect as if it were enacted in this Act, but on acceptance of any such office the seat of any such person in the Irish House of Commons shall be vacated unless he has accepted the office in succession to some other of the said offices.

IRISH REPRESENTATION IN THE HOUSE OF COMMONS.

Representation
of Ireland in
the House of
Commons of
the United
Kingdom.

13. Unless and until the Parliament of the United Kingdom otherwise determine, the following provisions shall have effect:—

- (1) After the day of the first meeting of the Irish Parliament the number of members to be returned by constituencies in Ireland to serve in the Parliament of the United Kingdom shall be forty-two and the constituencies returning those members shall (in lieu of the existing constituencies) be the constituencies named in the Second Part of the First Schedule to this Act, and no University in Ireland shall return a member to the Parliament of the United Kingdom.
- (2) The election laws and the laws relating to the qualification of parliamentary electors shall not, so far as they relate to elections of members returned by constituencies in Ireland to serve in the Parliament of the United Kingdom, be altered by the Irish Parliament, but this enactment shall not prevent the Irish Parliament from dealing with any officers concerned with the issue of writs of election, and if any officers are so dealt with, it shall be lawful for His Majesty by Order in Council to arrange for the issue of any such writs, and the writs issued in pursuance of the Order shall be of the same effect as if issued in manner heretofore accustomed.

FINANCE.

Irish revenue
and expendi-
ture.

14.—(1) There shall be an Irish Exchequer and an Irish Consolidated Fund separate from those of the United Kingdom.

(2) The proceeds of all taxes levied in Ireland, whether under the authority of the Parliament of the United Kingdom or of the Irish Parliament, shall be paid into the Exchequer of the United Kingdom, but, subject as herein-after provided, there shall be charged on and paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof in each year to the Irish Exchequer a sum (in this Act referred to as "the Transferred Sum") consisting of—

- (a) such sum as may be determined by the Joint Exchequer Board established under this Act (herein-after referred to as the Joint Exchequer Board) to represent the net cost to the Exchequer of the United Kingdom at the time of the passing of this Act of Irish services; and
- (b) a sum of five hundred thousand pounds, diminishing in each year after the third year of payment by the sum of fifty thousand pounds until it is reduced to the sum of two hundred thousand pounds; and

- (c) a sum equal to the proceeds as determined by the Joint Exchequer Board of any Irish Taxes imposed in Ireland by the Irish Parliament under the powers given to them by this Act.

(3) Provision shall be made by the Irish Parliament for the cost of Irish services within the meaning of this Act, and, except as provided by this Act, any charge on the Consolidated Fund of the United Kingdom for those services, including any charge for the benefit of the Local Taxation (Ireland) Account, or any grant or contribution out of moneys provided by the Parliament of the United Kingdom so far as made for those services shall cease, and money for loans in Ireland shall cease to be advanced either by the Public Works Loans Commissioners or out of the Local Loans Fund.

15.—(1) The Irish Parliament shall have power to vary (either by way of addition, reduction, or discontinuance) any Imperial tax so far as respects the levy of that tax in Ireland, and to impose in Ireland any independent tax not being in the opinion of the Joint Exchequer Board substantially the same in character as an Imperial tax, subject to the following limitations :—

Powers of
Irish Parlia-
ment with
respect to
taxation.

- (a) The Irish Parliament shall not have power to impose or charge a Customs duty, whether an import or an export duty, on any article unless that article is for the time being liable to a Customs duty of a like character levied as an Imperial tax, and shall not have power to vary, except by way of addition, any Customs duty levied as an Imperial tax, or any Excise duty so levied where there is a corresponding Customs duty; and
- (b) The benefit to accrue to the Irish Exchequer from any addition to any Customs duty levied as an Imperial tax (other than a Customs duty on beer or spirits), or to any duty of income tax so levied, or to any death duty so levied, shall be limited as in this Act provided; and
- (c) The power of the Irish Parliament to vary an Imperial tax, so far as income tax (not including super-tax) is concerned, shall only be exercised so as to alter the conditions under which any exemption, abatement, or relief from the tax may be granted to persons resident in Ireland without varying the rate of the tax, and, so far as any Customs duty or any death duty is concerned, shall only be exercised so as to vary the rate of the duty without otherwise altering the provisions with respect to the duty, or discriminating in that variation between persons, articles, or property, and where the duty is one of two or more correlated duties, or is a duty levied at

a varying rate, shall not be exercised without varying proportionately all the correlated duties or all the rates of duty; and

(d) The Irish Parliament shall not so vary a death duty as to impose the duty on the personal property (not being a leaseholder's or tenant's interest in land) of any person domiciled in Great Britain; and

(e) The power of the Irish Parliament to vary an Imperial tax shall not be exercised with respect to the stamp duties mentioned in the Second Schedule to this Act; and

(f) The Irish Parliament shall not, in the exercise of their powers of taxation under this provision, make any variation of Customs or Excise duties the effect of which will be, in the opinion of the Joint Exchequer Board, to cause the Customs duty on an article of a class produced, prepared, or manufactured in Ireland, to exceed the Excise duty by more than an amount reasonably sufficient to cover any expenses due to revenue restrictions, or any variation of Customs or Excise drawbacks or allowances which would cause the amount of drawback or allowance payable in respect of any article to be more than reasonably sufficient, in the opinion of the Joint Exchequer Board, to cover the duty paid thereon, and any expenses due to revenue restrictions;

and the power of the Irish Parliament to make laws includes a power to make laws for the purpose of giving effect to their powers of taxation under this Act.

(2) For the purposes of this Act—

(a) The expression "Imperial tax" means any tax charged for the time being in Ireland under the authority of the Parliament of the United Kingdom, and includes a tax which has been discontinued under the powers given by this section to the Irish Parliament, but which would have been so charged but for the discontinuance;

(b) The expression "Irish tax" means any tax charged under the authority of the Irish Parliament either by way of an addition to an Imperial tax or as an independent tax.

Relations
between Great
Britain and
Ireland as
respects
Customs and
Excise duties.
39 & 40 Vict.
c. 36;
9 Edw. 7. c. 43.

16.—(1) Any articles which are brought into Great Britain from Ireland or into Ireland from Great Britain shall be deemed to be articles exported or imported for the purposes of the forms to be used and the information to be furnished under the Customs Consolidation Act, 1876, and section four of the Revenue Act, 1909, and for the purpose of any duty or drawback payable in the circumstances for which provision is made under this section, but not for any other purpose.

(2) Where a Customs duty is levied in one country and not in the other, or is levied in both countries but at a higher rate in the one country than in the other, duty shall be charged and drawback allowed in respect of articles being articles produced, prepared, or manufactured abroad as follows:—

(a) The Customs duty shall be charged on any such articles brought into the one country from the other country as if they were articles imported from abroad, except that in the case of articles produced abroad but manufactured or prepared in the country from which they are sent, the Customs duty charged shall, if the drawback which would be allowed on the exportation of similar articles from the country into which the articles are brought is less than the duty payable on importation, be a duty equal to the drawback, and if the duty is payable in respect of any such articles on delivery from bond, after manufacture or preparation in bond, a duty equal to that which would have been paid under similar circumstances in respect of the same article in the country into which the article is brought; and

(b) A drawback shall be allowed on any such articles sent from the one country into the other equal to the drawback which would be allowed upon the exportation of the articles from the country from which they are sent.

(3) Where an Excise duty is levied in one country and not in the other, or is levied in both countries but at a higher rate in the one country than in the other, duty shall be charged and drawback allowed in respect of articles being articles produced, prepared, or manufactured in either country as follows:—

(a) A Customs duty shall be charged on any such articles brought into the one country from the other country as if they were articles imported from abroad, equal to the amount of the Excise duty levied on similar articles in the country into which they are brought, or if there is no such Excise duty in the country from which the articles are sent, a duty equal to the drawback allowed on the exportation of similar articles manufactured or prepared in the country into which the article is brought or, if there is no such drawback, equal to the Customs duty payable on the importation of a similar article into the country into which the article is brought; and

(b) A drawback shall be allowed on any such articles sent from the one country into the other equal to the amount of the Excise duty levied in the country from which they are sent in cases where a drawback would be allowed on the exportation of the articles from that

country or, if no Excise duty is levied in the country into which the articles are sent, equal to the drawback allowed on exportation.

The Excise duty on a licence granted to a manufacturer of any article, the amount of which varies either directly or indirectly according to the amount of the article manufactured, shall be treated for the purposes of this subsection as an Excise duty on the article manufactured.

(4) The proceeds of any Customs duty charged under this section in Ireland on any article shall to the extent to which they exceed the proceeds of the Customs or Excise duty which would have been charged on the article in Great Britain be deemed to be the proceeds of a Customs duty levied as an Irish tax, if the duty is charged in respect of a difference of Customs duties, and be deemed to be the proceeds of an Excise duty levied as an Irish tax if the duty is charged in respect of a difference of Excise duties, and as to the balance be deemed to be the proceeds of an Imperial tax.

(5) Nothing in this section shall affect any enactment under which articles deposited in a bonded warehouse without payment of duty may be transferred from one country to the other country.

Supplemental
provisions as to
Transferred
Sum and Irish
revenue.

17.—(1) The Transferred Sum shall be paid to the Irish Exchequer at such times and in such manner and according to such regulations as the Joint Exchequer Board may direct.

(2) In the event of the reduction or discontinuance of any Imperial tax by the Irish Parliament, the Transferred Sum shall be reduced in each year by such sum as may be determined by the Joint Exchequer Board to represent the amount by which the proceeds of the tax are diminished in that year in consequence of the reduction or discontinuance.

(3) If in any financial year the proceeds of any Irish tax imposed as an addition to any Customs duty levied as an Imperial tax (other than a Customs duty on beer or spirits), or to any duty of Income Tax so levied, or to any death duty so levied, exceed one-tenth of the proceeds in Ireland of that duty as levied as an Imperial tax for the same period, the amount of the excess shall not be treated for the purposes of this Act as part of the proceeds of the Irish tax, and the amount payable to the Irish Exchequer in respect of the proceeds of the Irish tax shall be reduced accordingly :

Provided that—

(a) For the purposes of this provision, the proceeds of any tax shall be deemed to be the proceeds as determined by the Joint Exchequer Board ; and

(b) The foregoing provision shall not apply so far as the excess is solely due to the reduction of the rate of the Imperial tax.

(4) When an Imperial tax has been varied by the Irish Parliament, the Joint Exchequer Board, in determining for the

purposes of this Act the proceeds in Ireland of the Irish tax in the case of a variation by way of addition, or the amount by which the proceeds of the Imperial tax are diminished in the case of a variation by way of reduction or discontinuance, shall consider what the amount of the proceeds in Ireland of the Imperial tax would have been if the variation had not been made, and in the case of a variation by way of addition shall treat any excess over that amount as the proceeds of the Irish tax, and in the case of a variation by way of reduction or discontinuance shall treat any deficiency below that amount as the amount by which the proceeds of the Imperial tax have been diminished by reason of the reduction or discontinuance.

If in a case of variation by way of addition it is found that there is a deficiency below instead of an excess over the amount which would have been, in the opinion of the Joint Exchequer Board, the proceeds in Ireland of the Imperial tax if the variation had not been made, the amount of that deficiency shall be deducted from the Transferred Sum in accordance with regulations made by the Treasury.

(5) Where an independent tax is imposed by the Irish Parliament, the Joint Exchequer Board shall in each year lay before the Commons House of Parliament of the United Kingdom a report as to the yield and cost of collection of the tax, and if that House pass a resolution declaring that the additional expense caused to the United Kingdom Exchequer by the cost of the collection of the tax is excessive compared with the yield of the tax, and that the whole or any specified part of the cost of collection of the tax should be deducted from the Transferred Sum, an amount equal to the whole or the specified part of the cost of collection shall be deducted from the Transferred Sum accordingly in accordance with regulations made by the Treasury.

(6) When any reserved service is transferred from the Government of the United Kingdom to the Government of Ireland, the Transferred Sum shall be increased by such sum as may be determined by the Joint Exchequer Board to represent the equivalent of any saving to the Exchequer of the United Kingdom by reason of the transfer, and in determining that equivalent regard shall be had to the prospect of any increase or decrease in the cost of that service which may be expected to arise from causes not being matters of administration.

The sum by which the Transferred Sum is to be increased in pursuance of this provision may be fixed by the Joint Exchequer Board so as to vary during the first ten years after the transfer, but subject thereto shall be a definite sum.

18.—(1) The charge on the Guarantee Fund under the Irish Land Purchase Acts in respect of—

- (a) sums which owing to the deficiency of the Irish Land Purchase Account, are paid out of the Consolidated Fund on account of the dividends and sinking fund

Charge on
Transferred
Sum of sums
charged on the
Guarantee
Fund.

54 & 55 Vict.
c. 48.

payments of Irish guaranteed land stock under section one of the Purchase of Land (Ireland) Act, 1891; and

3 Edw. 7. c. 37.

(b) sums which, owing to the deficiency of the income of the Irish Land Purchase Fund, are paid out of the Consolidated Fund on account of the dividends on stock under section twenty-nine of the Irish Land Act, 1903;

(c) arrears of annual payments under subsection (4) of section thirty-six of the Irish Land Act, 1903;

9 Edw. 7. c. 42.

shall cease, and any such sums or arrears which would under the Irish Land Purchase Acts have been made good out of the Guarantee Fund (not being sums or arrears on account of a deficiency in respect of the issue of stock, or bills, or bonds, at a discount or in respect of interest or sinking fund which, under section seven of the Irish Land Act, 1909, are a charge on that portion of the Ireland Development Grant which forms part of the cash portion of the Guarantee Fund), shall be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

57 & 58 Vict.
c. 30.
54 & 55 Vict.
c. 48.
61 & 62 Vict.
c. 37.

(2) In determining the amount representing the net cost to the Exchequer of the United Kingdom at the time of the passing of this Act of Irish services, the Joint Exchequer Board shall treat the whole of the death duty grant payable under section nineteen of the Finance Act, 1894, and of the Exchequer contribution payable under section five of the Purchase of Land (Ireland) Act, 1891, and of the agricultural grant payable under the Local Government (Ireland) Act, 1898, as part of that cost, without taking into account any diminution of those grants owing to their being included in the Guarantee Fund.

Development
fund and road
improvement
grant.
9 Edw. 7. c. 47.

19.—(1) Nothing in this Act shall affect the powers of the Treasury or the Development Commissioners or the Road Board with respect to Ireland under the Development and Road Improvement Funds Act, 1909, and for the purposes of that Act any Irish department shall be deemed to be a Government department within the meaning of that Act.

10 Edw. 7. c. 8.

(2) So long as a sum equal to the net proceeds of the duties on motor spirits and the net proceeds of the duties on licences for motor cars levied in Ireland is paid as part of the road improvement grant under section ninety of the Finance (1909–10) Act, 1910, the proceeds of those duties shall not be treated for the purposes of the financial provisions of this Act as the proceeds of an Imperial tax levied in Ireland, nor shall the Irish Parliament have power to vary those duties.

Irish Church
Fund.

20.—(1) The Irish Church Temporalities Fund shall belong to the Irish Government and be managed, administered, and disposed of as directed by Irish Act:

Provided that all existing charges on that fund shall, if and so far as not paid, be paid out of the Exchequer of the United

Kingdom, and be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

(2) The Irish Church Temporalities Fund means the fund under the control of the Land Commission by virtue of the Irish Church Act Amendment Act, 1881.

44 & 45 Vict.
c. 71.

21.—(1) All sums paid into the Irish Exchequer shall form a Consolidated Fund, and be appropriated to the public service of Ireland by Irish Act, and shall not be applied for any purpose for which they are not so appropriated.

Supplemental
provisions as to
Irish Exche-
quer and Con-
solidated
Fund.

(2) Save as may be otherwise provided by Irish Act, the existing law relating to the Exchequer and Consolidated Fund of the United Kingdom shall apply with the necessary modifications to the Irish Exchequer and the Irish Consolidated Fund, and an officer shall be appointed by the Lord Lieutenant to be the Irish Comptroller and Auditor-General.

(3) Save as may be otherwise provided by Irish Act, the accounts of the Irish Consolidated Fund shall be audited as Appropriation Accounts, in manner provided by the Exchequer and Audit Departments Act, 1866, and any Act amending the same, by or under the direction of the Irish Comptroller and Auditor-General.

29 & 30 Vict.
c. 39.

22.—(1) For the purposes of the financial provisions of this Act there shall be established a Board to be called the Joint Exchequer Board, consisting of two members appointed by the Treasury and two members appointed by the Irish Treasury and a Chairman appointed by His Majesty.

Joint Exche-
quer Board.

(2) It shall be the duty of the Joint Exchequer Board to determine any matter which is to be determined by the Board under this Act, or in pursuance of any Irish Transfer Order in Council made under this Act, and also to determine any other matter in connexion with the Transferred Sum, or Irish revenue or expenditure, or the cost of any reserved service, which may be referred to them for determination by the Treasury and the Irish Treasury jointly, and, subject to the provisions of this Act as to appeals from decisions of the Board, the decision of the Board on any matter which is to be determined by them shall be final and conclusive.

(3) Any vacancy arising in the office of a member of the Board shall be filled by the authority by whom the member whose place is vacant was appointed.

(4) The Board may act by a majority; the quorum at any meeting of the Board shall be three; subject to the provisions of this Act the Board may regulate their own procedure.

23.—(1) If provision is made by Irish Act for securing any loan raised by the Government of Ireland upon the Transferred Sum and for the payment of such part of the Transferred Sum as in the opinion of the Joint Exchequer Board may be required for the services of the loan in each year direct to that Board, the Board may undertake on behalf of the Irish Government the issue

Charge of
Irish Govern-
ment loans on
Transferred
Sum and
management
by Joint Ex-
chequer Board.

and management of the loan and the application of the money paid to them for the services of the loan.

(2) Where provision is so made for the payment of a part of the Transferred Sum to the Joint Exchequer Board in connexion with a loan the management of which is undertaken by the Board in accordance with this section, the Treasury shall cause the requisite part of the Transferred Sum to be paid to the Joint Exchequer Board instead of to the Irish Exchequer.

(3) The accounts of the Joint Exchequer Board in respect of any sums received by them under this section in connexion with any loan shall be audited in the same manner as the accounts of the Irish Consolidated Fund are for the time being audited.

(4) Any stock or securities issued in respect of any loan raised by the Irish Government shall be deemed to be included amongst the securities in which a trustee may invest under the powers of the Trustee Act, 1893, or of the Trusts (Scotland) Acts, 1861 to 1910.

56 & 57 Vict.
c. 53.

Ascertainment
of true Irish
revenue.

24. In ascertaining for the purposes of this Act the proceeds in Ireland of any Imperial tax or of any Irish tax, the Joint Exchequer Board shall treat the proceeds collected in Ireland as the proceeds of the tax in Ireland, subject to such adjustments as the Board think equitable, with a view to attributing to Ireland any proceeds of taxes collected in Great Britain but properly attributable to Ireland, and to attributing to Great Britain any proceeds of taxes collected in Ireland but properly attributable to Great Britain, and with a view to meeting cases where the rate of a tax is, or other conditions affecting the charge of a tax are, different in Great Britain and Ireland.

Alteration of
taxes to be
treated as
increases or
reductions of
taxes as the
case may be.

25. For the purposes of this Act the withdrawal in whole or in part of an exemption from a tax shall be treated as the imposition of an addition to or as the increase of a tax, and the grant or extension of an exemption from a tax shall be treated as a reduction of a tax, and any other alteration of the provisions with respect to any tax in consequence of which the proceeds of the tax are increased or diminished shall be treated as an increase or reduction of the tax, as the case may be.

Revision of
financial ar-
rangements in
certain events.

26.—(1) If it appears to the Joint Exchequer Board that during any three successive years after the passing of this Act, the aggregate of the total proceeds of Imperial taxes in Ireland as determined by the Board, and the total proceeds of Irish taxes and any other money available in the year for the payment of the cost of Irish services, as so determined, together with any share in any miscellaneous revenue of the United Kingdom to which the Joint Exchequer Board may consider Ireland to be entitled, exceeded in each of those years the total cost of Irish services, together with the cost of any services which are for the time being reserved services, the Board shall present a report to that effect to the Treasury and to the Lord

Lieutenant, and the Treasury and the Lord Lieutenant shall cause a copy of the report to be laid before the Parliament of the United Kingdom and the Irish Parliament respectively.

(2) The presentation of such a report shall be taken to be a ground for the revision by the Parliament of the United Kingdom of the financial provisions of this Act, with a view to securing a proper contribution from Irish revenues towards the common expenditure of the United Kingdom and extending the powers of the Irish Parliament and the Irish Government with respect to the imposition and collection of taxes.

(3) For the purpose of revising the financial provisions of this Act in pursuance of this section, there shall be summoned to the Commons House of Parliament of the United Kingdom such number of members of the Irish House of Commons as will make the representation of Ireland in the Commons House of Parliament of the United Kingdom equivalent to the representation of Great Britain on the basis of population; and the members of the Irish House of Commons so summoned shall be deemed to be members of the Commons House of Parliament of the United Kingdom for the purpose of any such revision.

(4) His Majesty may by Order in Council make such provision for summoning and selecting in pursuance of this provision the members of the Irish House of Commons as His Majesty may think necessary or proper, and any provisions contained in any such Order in Council shall have the same effect as if they had been enacted in this Act.

An Order in Council made under this provision shall be laid before the Commons House of Parliament of the United Kingdom within forty days next after it is made if that House is then sitting or, if not, within forty days after the commencement of the then next ensuing session; and if an address is presented to His Majesty by that House within the next twenty-one days on which that House has sat next after the Order is laid before it praying that the Order may be annulled, His Majesty may thereupon by Order in Council annul the same, and the Order so annulled shall forthwith become void, but without prejudice to the validity of any proceedings which may in the meantime have been taken under the Order.

PROVISIONS AS TO JUDICIAL POWER.

27. A judge of the Supreme Court or other superior court in Ireland, or of any county court or other court with a like jurisdiction in Ireland, appointed after the appointed day shall be appointed by the Lord Lieutenant, and shall hold his office by the same tenure as that by which the office is held at the time of the passing of this Act, with the substitution of an address from both Houses of the Irish Parliament for an address from both Houses of the Parliament of the United Kingdom, and during his continuance in office his salary shall not be diminished or his right to pension altered without his consent.

Tenure of
office by
judges.

Irish appeals.

28.—(1) The appeal from courts in Ireland to the House of Lords shall cease; and where any person would, but for this Act, have a right to appeal from any court in Ireland to the House of Lords, that person shall have the like right to appeal to His Majesty the King in Council; and all enactments relating to appeals to His Majesty the King in Council, and to the Judicial Committee of the Privy Council, shall apply accordingly.

39 & 40 Vict.
c. 59.

(2) When the Judicial Committee sit for hearing any appeal from a court in Ireland in pursuance of any provisions of this Act, there shall be present not less than four Lords of Appeal, within the meaning of the Appellate Jurisdiction Act, 1876, and at least one member who is or has been a judge of the Supreme Court in Ireland.

(3) A rota of privy counsellors to sit for hearing appeals from courts in Ireland shall be made annually by His Majesty in Council, and the privy counsellors, or some of them, on that rota shall sit to hear the said appeals. A casual vacancy occurring in the rota during the year may be filled by Order in Council.

(4) Any person who is aggrieved by any decision of the Court of Appeal in any proceedings taken by way of certiorari, mandamus, quo warranto, or prohibition, shall have a right to appeal to His Majesty the King in Council in the same manner as if he had such a right to appeal to the House of Lords before the passing of this Act.

(5) Nothing in this Act shall affect the jurisdiction of the House of Lords to determine the claims to Irish peerages.

Special provision for decision of constitutional questions.

29.—(1) If it appears to the Lord Lieutenant or a Secretary of State expedient in the public interest that steps shall be taken for the speedy determination of the question whether any Irish Act or any provision thereof, or any Irish Bill or any provision thereof, is beyond the powers of the Irish Parliament, or whether any service is an Irish service within the meaning of this Act or not, or if the Joint Exchequer Board, or any two members of the Board, in the execution of their duties under this Act, are desirous of obtaining the decision of any question of the interpretation of this Act, or other question of law, which arises in connexion with those duties, the Lord Lieutenant, Secretary of State, or Board, or members thereof, as the case may be, may represent the same to His Majesty in Council, and thereupon, if His Majesty so directs, the said question shall be forthwith referred to and heard and determined by the Judicial Committee of the Privy Council, constituted as if hearing an appeal from a court in Ireland.

(2) Upon the hearing of the question such persons as seem to the Judicial Committee to be interested may be allowed to appear and be heard as parties to the case, and the decision of the Judicial Committee shall be given in like manner as if it were the decision of an appeal, the nature of the report or recommendation to His Majesty being stated in open court.

(3) Nothing in this Act shall prejudice any other power of His Majesty in Council to refer any question to the Judicial Committee or the right of any person to petition His Majesty for such reference.

30.—(1) Where any decision of the Court of Appeal in Ireland involves the decision of any question as to the validity of any law made by the Irish Parliament, and the decision is not otherwise subject to an appeal to His Majesty the King in Council, an appeal shall lie to His Majesty the King in Council by virtue of this section, but only by leave of the Court of Appeal or His Majesty.

Appeal in cases where the validity of an Irish law is questioned.

(2) Where any decision of a court in Ireland involves the decision of any question as to the validity of any law made by the Irish Parliament, and the decision is not subject to any appeal to the Court of Appeal in Ireland, an appeal shall lie to the Court of Appeal in Ireland by virtue of this section.

(3) If any person is dissatisfied with the decision of the Joint Exchequer Board on the question whether a tax is an independent tax not substantially the same in character as an Imperial tax, that person may petition His Majesty in Council to refer the question to the Judicial Committee of the Privy Council; and, if His Majesty so direct, the question shall be referred to and heard and determined by that Committee as if hearing an appeal from a court in Ireland; and the determination of the Judicial Committee on the question shall have effect with respect to the question decided as if it were the decision of the Joint Exchequer Board.

If any decision of the Joint Exchequer Board under this Act involves a decision with respect to any question of law, any person may petition His Majesty in Council to refer the question of law to the Judicial Committee of the Privy Council, and, if His Majesty so directs, the question of law shall be referred to and heard and determined by that Committee constituted as if hearing an appeal from a court in Ireland; and if the Judicial Committee determine that the point of law has been erroneously decided by the Joint Exchequer Board, they shall report their determination to His Majesty, and, on such a report being made, the Joint Exchequer Board shall reconsider their decision with regard to the determination of the Judicial Committee.

Upon the hearing of any question referred under this subsection, such persons as seem to the Judicial Committee to be interested may be allowed to appear and be heard as parties to the case, and the decision of the Judicial Committee shall be given in like manner as if it were a decision of an appeal, the nature of the report or recommendation to His Majesty being stated in open court.

A petition shall not be entertained under this subsection unless it is presented within six months after the date on which the decision of the Joint Exchequer Board to which the petition relates has been published.

LORD LIEUTENANT.

Office of Lord
Lieutenant.

31.—(1) Notwithstanding anything to the contrary in any Act, no subject of His Majesty shall be disqualified to hold the office of Lord Lieutenant of Ireland on account of his religious belief.

(2) The term of office of the Lord Lieutenant shall be six years, without prejudice to the power of His Majesty at any time to revoke the appointment, and with the intent that the continuance in office of the Lord Lieutenant shall not be affected by any change of ministry.

(3) The salary and expenses of the Lord Lieutenant shall be paid out of moneys provided by the Parliament of the United Kingdom, but there shall be deducted from the Transferred Sum in each year, towards the payment of the Lord Lieutenant's salary, a sum of five thousand pounds.

PROVISIONS AS TO EXISTING JUDGES AND IRISH OFFICERS.

Provisions as
to existing
judges and
other persons
having salaries
charged on the
Consolidated
Fund.

32.—(1) All existing judges of the Supreme Court, and county court judges, and all existing Irish officers serving in an established capacity in the civil service of the Crown and receiving salaries charged on the Consolidated Fund of the United Kingdom, shall, if at the date of the passing of this Act they are removeable only on address from both Houses of Parliament of the United Kingdom, continue to be removeable only upon such an address, and if removeable in any other manner shall continue to be removeable only in the same manner as before that date; and shall continue to receive the same salaries, gratuities, and pensions, and to enjoy the same rights and privileges, and to be liable to perform the same duties as before that date or such duties as His Majesty may declare to be analogous, and their salaries and pensions shall be charged on and paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof, and all sums so paid shall be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

(2) If any of the said judges or officers retires from office with His Majesty's approbation before completion of the period of service entitling him to a pension, His Majesty may, if he thinks fit, after considering any representation that may be made by the Irish Government, grant to him such pension, not exceeding the pension to which he would on that completion have been entitled, as His Majesty thinks proper.

(3) Subsection (1) of this section shall apply to existing Irish officers in the civil service of the Crown, who, although receiving salaries not charged on the Consolidated Fund, are removeable only for misconduct or incapacity, including officers removeable under section seventy-three of the Supreme Court of Judicature Act (Ireland), 1877: Provided that, in the case

of any such officer whose salary is payable otherwise than out of money provided by the Parliament of the United Kingdom, the provisions of that subsection with respect to the payment of salaries and pensions out of the Consolidated Fund of the United Kingdom shall not have effect, and in the case of any such officer whose salary is payable out of money provided by the Parliament of the United Kingdom those provisions shall have effect with the substitution of payment out of money so provided for charge on and payment out of the Consolidated Fund of the United Kingdom.

33.—(1) Subject to the provisions of this Act, all existing Irish officers in the civil service of the Crown who are not provided for under the last preceding section and are on the appointed day serving as Irish officers shall, after that day, continue to hold their offices by the same tenure and upon the same terms and conditions (including conditions as to salaries and superannuation) as theretofore and shall be liable to perform the same duties as theretofore, or such duties as the Civil Service Committee established under this Act may determine to be analogous, and while performing the same or analogous duties shall receive not less salaries than they would have received if this Act had not passed :

Continuation
of service of,
and compensa-
tion to, exist-
ing officers.

Provided that notwithstanding the provision herein-before contained as to the tenure of existing Irish officers any existing Irish officer who at the time of the passing of this Act is removeable from his office by His Majesty, or by the Chief Secretary, or by any person other than the Lord Lieutenant, or in any special manner, may be removed from his office after the appointed day by the Lord Lieutenant, but, in the case of the existing permanent members of the Congested Districts Board for Ireland, only by an order of the Lord Lieutenant, which shall be laid before each House of the Irish Parliament, and if an address is presented to the Lord Lieutenant by either of those Houses within the next subsequent forty days on which that House has sat after any such order is laid before it praying that the order may be annulled, the Lord Lieutenant may annul the order, and it shall thenceforth be void.

(2) The Superannuation Acts, 1834 to 1909, shall continue after the appointed day to apply to any such existing Irish officer to whom they then apply, and the service of any such officer under the Irish Government shall, for the purpose of those Acts, be deemed to be service in the permanent civil service of the Crown and in a public office within the meaning of the Superannuation Act, 1892 :

55 & 56 Vict.
c. 40.

Provided that so far as relates to the grant and ascertainment of the amount of any allowance or gratuity under those Acts as respects any such officer who at the time of his ultimate retirement is serving under the Irish Government, the Civil Service Committee shall be substituted for the Treasury.

(3) The provisions as to compensation contained in the Third Schedule to this Act shall apply with respect to any such existing Irish officer.

(4) The superannuation and other allowances and gratuities which may become payable after the appointed day to existing Irish officers in the civil service of the Crown under the Superannuation Acts, 1834 to 1909, and any compensation payable to any such officers under the provisions of this Act, shall be paid out of moneys provided by the Parliament of the United Kingdom, but any sums so paid shall be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

(5) Where any existing Irish officer in the civil service of the Crown to whom the Superannuation Acts, 1834 to 1909, do not apply is on the appointed day serving as an Irish officer in a capacity which, in accordance with a condition of his employment, qualifies him for a superannuation allowance or gratuity payable otherwise than under those Acts, that condition shall after the appointed day have effect, subject to the following modifications, that is to say, any superannuation allowance or gratuity which may become payable to the officer in accordance with that condition after the appointed day shall, if and so far as the fund out of which such allowances and gratuities are payable at the time of the passing of this Act is by reason of anything done or omitted after the passing of this Act not available for its payment, be charged upon and paid out of the Irish Consolidated Fund, and any powers and duties of the Treasury as to the grant or ascertainment of the amount of the superannuation allowance or gratuity, or otherwise in connexion with the condition, shall be exercised and performed by the Civil Service Committee.

(6) The Pensions Commutation Acts, 1871 to 1882, shall apply to any person to whom an annual allowance is granted in pursuance of the provisions of this Act relating to existing officers as they apply to a person who has retired in consequence of the abolition of his office, and any terminable annuity payable in respect of the commutation of an allowance shall be payable out of the same funds as the allowance.

Establishment
of Civil Ser-
vice Com-
mittee.

34.—(1) For the purpose of the provisions of this Act with respect to existing officers there shall be established a committee to be called the Civil Service Committee.

(2) The committee shall consist of three members, of whom one shall be appointed by the Treasury, one by the Executive Committee, and one (who shall be chairman) by the Lord Chief Justice of England.

(3) Any vacancy arising in the committee shall be filled by the authority by whom the member whose place is vacant was appointed.

(4) The committee may act by any two members, and, subject to the provisions of this Act, the committee may regulate their own procedure.

(5) The determination of the Civil Service Committee on any claim or question which is to be determined by them under the provisions of this Act relating to existing officers shall be final and conclusive.

35.—(1) Any pension granted on account of service in Ireland as a judge of the Supreme Court or of any court consolidated into that court, or as a county court judge, or as an Irish officer in an established capacity in the civil service of the Crown, or to any officer or constable of the Dublin Metropolitan Police, or Royal Irish Constabulary, and payable on the appointed day, or in the case of an officer or constable of the Royal Irish Constabulary at the date of transfer, shall be paid out of the Consolidated Fund of the United Kingdom or the growing produce thereof, if charged on that fund at the time of the passing of this Act and out of moneys provided by the Parliament of the United Kingdom if so paid at that time, and shall be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

Provisions as to existing pensions and superannuation allowances.

(2) Any pension payable on the appointed day and granted on account of service in Ireland as an Irish officer in the civil service of the Crown not serving in an established capacity or as a petty sessions clerk or officer in the registry of petty sessions clerks shall, if and so far as the fund out of which it is payable at the time of the passing of this Act is by reason of anything done or omitted after the passing of this Act not available for its payment, be charged upon and paid out of the Irish Consolidated Fund.

36.—(1) For the purpose of the provisions of this Act relating to existing officers, any officer shall be deemed to be an Irish officer who is serving or employed in Irish services within the meaning of this Act, and the fact that the salary of an Irish officer is provided in whole or in part out of funds administered by the Government Department in which he serves, or out of an allowance voted for the office expenses of the office in which he is employed, or out of fees, instead of being charged on the Consolidated Fund or paid out of moneys provided by the Parliament of the United Kingdom, shall not prevent that officer being treated as an officer in the civil service of the Crown.

Definition of Irish officer, and provision as to officers in whose case questions may arise, &c.

(2) If any question arises whether an officer is an Irish officer as so defined, or otherwise as to any claim or right of an officer under the provisions of this Act relating to existing officers, that question shall be determined by the Civil Service Committee.

(3) If in any case the Civil Service Committee are of opinion that the service or employment of an officer is such that he is partly an Irish officer and partly not, that Committee shall determine any question which arises as respects the proportions in which any allowance, gratuity, or compensation payable

to that officer is to be paid as between the Exchequer or Consolidated Fund of Ireland and of the United Kingdom respectively.

PROVISIONS AS TO MEMBERS OF POLICE.

Continuation
of service of,
and compensa-
tion to, mem-
bers of police
forces.

37.—(1) All officers and constables of the Dublin Metropolitan Police and of the Royal Irish Constabulary who are serving on the day of transfer shall after that day continue to serve on the same terms and conditions as theretofore, and shall be liable to perform the same duties as theretofore, and while so serving shall not receive less salaries than they would have received if this Act had not passed.

(2) Any existing enactments relating to the pay or pensions of officers and constables of the Dublin Metropolitan Police and Royal Irish Constabulary shall continue to apply after the transfer to any officer and constable serving on the day of transfer with the substitution of the Lord Lieutenant for the Treasury and for the Chief Commissioner or Inspector-General as the case requires.

(3) Where any such officer or constable, being qualified under the enactments aforesaid to retire on pension for length of service on or before the day of transfer, continues to serve after that day he shall, on retiring at any subsequent time, be entitled to receive a pension not less in amount than that to which he would have been entitled if he had retired on that day, and his right to receive such pension shall not, while he continues to serve, be liable to forfeiture, except in cases in which a pension when granted is liable to forfeiture under those enactments.

(4) The provisions as to compensation contained in the Fourth Schedule to this Act shall apply with respect to the officers and constables of the Dublin Metropolitan Police and of the Royal Irish Constabulary who are serving on the day of transfer.

(5) Any pensions and other allowances and gratuities which may become payable to officers and constables of the Dublin Metropolitan Police after the appointed day or to officers and constables of the Royal Irish Constabulary after the day of transfer (being in either case officers and constables who are serving on the day of transfer) under the existing enactments applicable to them, and any compensation payable to any of those persons under the provisions of this Act, shall be paid out of moneys provided by the Parliament of the United Kingdom; but any sums so paid shall be made good by means of deductions from the Transferred Sum under this Act in accordance with regulations made by the Treasury.

(6) The Pensions Commutation Acts, 1871 to 1882, shall apply to any member of the Dublin Metropolitan Police or Royal Irish Constabulary to whom an allowance is granted in pursuance of the provisions of this section in like manner as if he had retired from the permanent Civil Service of the Crown

on the abolition of his office, and any terminable annuity payable in respect of the commutation of an allowance shall be payable out of the same funds as the allowance.

(7) In this section and in the Fourth Schedule to this Act the expression "day of transfer" in relation to the Dublin Metropolitan Police means the appointed day, and in relation to the Royal Irish Constabulary means the day on which the control and management of that force are transferred to the Irish Government.

GENERAL.

38. All existing laws, institutions, and authorities in Ireland, whether judicial, administrative, or ministerial, and all existing taxes in Ireland, shall, except as otherwise provided by this Act, continue as if this Act had not passed, but with the modifications necessary for adapting them to this Act, and subject, as respects matters within the powers of the Irish Parliament under this Act, to repeal, abolition, alteration, and adaptation in the manner and to the extent authorised by this Act.

Continuation of existing laws, institutions, &c.

39. His Majesty the King in Council may place under the control of the Irish Government, for the purposes of that government, such of the lands, buildings, and property in Ireland vested in or held in trust for His Majesty, and subject to such conditions or restrictions (if any) as may seem expedient.

Use of Crown lands by Irish Government.

40. Arrangements may be made by any department of the Government of the United Kingdom for the exercise and performance on behalf of that department of any powers or duties of that department by officers of an Irish department, or by any Irish department for the exercise and performance on behalf of that department of any powers or duties of that department by officers of a department of the Government of the United Kingdom on such terms and conditions as may be agreed :

Arrangements between departments of United Kingdom and Irish departments for exercise of powers and duties.

Provided that no such arrangements shall diminish in any respect the responsibility of the department by which the arrangement is made.

41.—(1) The Irish Parliament shall not have power to repeal or alter any provision of this Act (except as is specially provided by this Act), or of any Act passed by the Parliament of the United Kingdom after the passing of this Act and extending to Ireland, although that provision deals with a matter with respect to which the Irish Parliament have powers to make laws.

Concurrent legislation.

(2) Where any Act of the Irish Parliament deals with any matter with respect to which the Irish Parliament have power to make laws which is dealt with by any Act of the Parliament of the United Kingdom passed after the passing of this Act and extending to Ireland, the Act of the Irish Parliament shall be read subject to the Act of the Parliament of the United

Kingdom, and so far as it is repugnant to that Act, but no further, shall be void :

Provided that nothing in this section shall affect the power of the Irish Parliament to vary an Imperial tax in accordance with this Act, or any variation so made.

(3) Any order, rule, or regulation made in pursuance of, or having the force of, an Act of Parliament of the United Kingdom shall be deemed to be a provision of an Act within the meaning of this section.

Special provisions as to Dublin University, Trinity College, Dublin, and the Queen's University of Belfast.

42. No law made by the Irish Parliament shall have effect so as to alter the constitution, or divert the property of, or repeal or diminish any existing exemption or immunity enjoyed by the University of Dublin, or Trinity College, Dublin, or the Queen's University of Belfast, unless and until the proposed alteration, diversion, repeal, or diminution is approved, in the case of the University of Dublin, or Trinity College, Dublin, by a majority of those present and voting at a meeting of each of the following bodies convened for the purpose, namely: (a) the governing body of the college, and (b) the junior fellows and professors voting together, and (c) the University Council, and (d) the Senate; and in the case of the Queen's University of Belfast by a majority of those present and voting at a meeting of each of the following bodies convened for the purpose, namely: (a) the Senate, and (b) the Academic Council, and (c) the Convocation of the University :

Provided that—

(a) This section shall not apply to the taking of property (not being land in the occupation of or used in connexion with the College or either of the Universities) for the purpose of roads, railways, lighting, water, or drainage works, or other works of public utility upon payment of compensation; and

(b) There shall be paid annually, out of moneys provided by the Irish Parliament, to the Queen's University of Belfast, a sum of eighteen thousand pounds for the general purposes of the University, and that sum if and so far as not so paid shall be deducted on the order of the Joint Exchequer Board from the Transferred Sum and paid to the University; and

(c) Until the Joint Exchequer Board certify that the amount standing to the credit of the account of Trinity College under section thirty-nine of the Irish Land Act, 1903, is adequate to afford the indemnity for which provision is made by that section, there shall be paid annually out of moneys provided by the Irish Parliament the sum of five thousand pounds to that account; and that sum, if and so far as not so paid, shall be deducted on the order of the Joint Exchequer Board from the Transferred Sum and paid to that account.

43.—(1) It is hereby declared that existing enactments relative to unlawful oaths or unlawful assemblies in Ireland do not apply to the meetings or proceedings of the Grand Lodge of Free and Accepted Masons of Ireland, or of any lodge or society recognised by that Grand Lodge.

Special provisions as to Freemasons.

(2) The Irish Parliament shall not have power to abrogate or affect prejudicially any privilege or exemption of the Grand Lodge of Freemasons in Ireland, or any lodge or society recognised by that Grand Lodge which is enjoyed either by law or custom at the time of the passing of this Act, and any law made in contravention of this provision shall, so far as it is in contravention of this provision, be void.

44. The powers conferred in the sixteenth section of the Act passed by the Irish Parliament in the session held in the twenty-first and twenty-second years of the reign of George the Third, chapter eleven, intituled, "An Act for the better securing the liberty of the subject," shall not be exercised, and that section is hereby repealed.

Repeal of s. 16 of 21 & 22 G. 3. c. 11. Irish.

45.—(1) Upon the first meeting of the Irish Parliament, the members returned by constituencies in Ireland to serve in the Parliament of the United Kingdom and then sitting in that Parliament shall vacate their seats, and writs shall, as soon as conveniently may be, be issued by the Lord Chancellor of Ireland for the purpose of holding an election of members to serve in the Parliament of the United Kingdom for the constituencies mentioned in the Second Part of the First Schedule to this Act.

First election of reduced number of Irish members and application of election laws.

(2) All existing election laws relating to the Commons House of Parliament of the United Kingdom and the members thereof shall, so far as applicable and subject to the provisions of this Act, and especially to any provision enabling the Irish Parliament to alter those laws as respects the Irish House of Commons, extend to the Irish Senate and the Irish House of Commons and the members thereof.

His Majesty may by Order in Council make such provisions as may appear to him necessary or proper for making any provisions of the election laws applicable to elections of members of the Irish Senate and the Irish House of Commons, and also frame regulations prescribing the method of voting at an election of members of the Irish House of Commons, which is held on the principle of proportional representation, and of transferring and counting votes at such an election.

46.—(1) Pending the determination of the Transferred Sum by the Joint Exchequer Board for the first year in which the Transferred Sum is to be paid, the Treasury may make such payments on account of that sum into the Irish Exchequer as the Joint Exchequer Board may direct.

Temporary provision as to payments into and out of the Irish Exchequer.

(2) The Joint Exchequer Board may authorise the Lord Lieutenant to make such payments from the Irish Exchequer as

may be necessary in order to provide for bringing this Act into operation, but no such authority shall be given after the expiration of a period of three months from the first meeting of the Irish Parliament.

Power to make
Irish Transfer
Orders in
Council.

47. His Majesty may by Orders in Council (in this Act referred to as Irish Transfer Orders) make such regulations as seem necessary or proper for setting in motion the Irish Parliament and Government, and also for any other matter for which it seems to His Majesty necessary or proper to make provision for the purpose of bringing this Act into full operation or for giving full effect to any provisions of this Act or to any future transfer under or by virtue of this Act of a reserved service; and in particular His Majesty may by any such Order in Council—

- (a) make such adaptations of any enactments so far as they relate to Ireland as may appear to him necessary or proper in order to give effect to the provisions of this Act, and also make any adaptations of any enactments so far as they relate to England or Scotland, as may appear to him necessary or proper as a consequence of any change effected by the provisions of this Act; and
- (b) make such adaptation of any enactments as appear to him necessary or proper with respect to the execution of the reserved services, and in particular provide for the exercise or performance of any powers or duties in connexion with those services by any department of the Government of the United Kingdom or officer of that Government where any such powers or duties are, under any existing Act, to be exercised or performed by any department in Ireland which will cease to exist as a department of the Government of the United Kingdom; and
- (c) make regulations with respect to the relations of the Irish and British Post Offices, and in particular may provide for an apportionment of the capital liabilities of the Post Office between the Irish Exchequer and the Exchequer of the United Kingdom, for the execution of postal services by the one Post Office at the request of and on behalf of the other, and for the terms and conditions under which the services are to be so executed, for facilities being given in connexion with any such postal services at the request of one Post Office by the other, for requiring the sanction of the British Post Office for the grant of any licence by the Irish Post Office for wireless telegraphy stations for internal communications in Ireland, and for the reservation of power to His Majesty by Order in Council to transfer in time of war or national emergency the powers or duties of the Irish Post

- Office to the British Post Office, or to the naval or military authorities of the United Kingdom; and
- (d) on any transfer under this Act of the public services in connexion with the administration of the Old Age Pensions Acts, 1908 and 1911, make provision for securing the payment of an old age pension to any person who is entitled to the payment of such a pension at the time of the transfer, while he continues so entitled; and
 - (e) on the transfer under this Act of public services in connexion with Post Office Savings Banks, or Trustee Savings Banks, make provisions for giving a depositor in any transferred Post Office Savings Bank the right to repayment of any sums due to him in respect of his deposits at the time of the transfer, and for giving the trustees of any Trustee Savings Bank in Ireland the right to close their bank and to require repayment of all sums due to them from the National Debt Commissioners, and for securing to the holder of any annuity or policy of insurance granted before the date of the transfer by a Post Office or Trustee Savings Bank the payment of the annuity or of any sums due under the policy; and
 - (f) make provision with respect to the transfer and apportionment of any property, rights, and liabilities in connexion with Irish services, and for the proper reductions being made in the payment of the Transferred Sum for the first year in which it is paid in respect of any part of that year during which any Irish service is not executed by the Irish Government; and
 - (g) provide, in cases where the same Act deals with reserved matters and with other matters, for specifying the matters dealt with by the Act which are to be treated in accordance with this Act as reserved matters.

48.—(1) Any Irish Transfer Order in Council made under this Act shall be laid before both Houses of the Parliament of the United Kingdom within forty days next after it is made if Parliament is then sitting, or if not, within forty days after the commencement of the then next ensuing session; and if an address is presented to His Majesty by either of those Houses within the next subsequent twenty-one days on which that House has sat next after any such order is laid before it praying that any such Order may be annulled, His Majesty may thereupon by Order in Council annul the same, and the Order so annulled shall forthwith become void, but without prejudice to the validity of any proceedings which may in the meantime have been taken under the Order.

Irish Transfer
Orders to be
laid before
Parliament.

(2) Any Irish Transfer Order in Council made under this Act shall, subject to the foregoing provisions of this section, have effect as if enacted in this Act.

Commence-
ment of Act
and appointed
day.

49. This Act shall, except as expressly provided, come into operation on the appointed day, and the appointed day for the purposes of this Act shall be the first Tuesday in the eighth month after the month in which this Act is passed, or such other day not more than seven months earlier or later, as may be fixed by Order of His Majesty in Council either generally or with reference to any particular provision of this Act, and different days may be appointed for different purposes and different provisions of this Act, but the Irish Parliament shall be summoned to meet not later than four months after the said Tuesday, and the appointed day for holding elections for the Irish House of Commons shall be fixed accordingly.

SUPPLEMENTAL.

Definitions.

50. In this Act, unless the context otherwise requires—

The expression “existing” means existing at the passing of this Act:

The expression “constituency” means a parliamentary constituency, or a county, borough, or university returning a member or members to serve in the Irish House of Commons as the case requires, and the expression “parliamentary constituency” means any county, borough, or university returning a member or members to serve in the Parliament of the United Kingdom:

The expression “parliamentary elector” means a person entitled to be registered as a voter at a parliamentary election:

The expression “parliamentary election” means the election of a member to serve in the Parliament of the United Kingdom:

The expression “election laws” means the laws relating to the election of members to serve in the Parliament of the United Kingdom, other than those relating to the qualification of electors, and includes all the laws respecting the registration of electors, the issue and execution of writs, the creation of polling districts, the taking of the poll, the questioning of elections, corrupt and illegal practices, the oath, qualification and disqualification of members, and the vacating of seats:

The expression “tax” includes duties (other than duties of postage) and fees (other than fees which are charged in respect of any special Irish service, and the receipts from which are, in the opinion of the Joint Exchequer Board, of a character to be properly treated as appropriations in aid):

For the purposes of this Act duties on a raw material and on articles produced, prepared, or manufactured from that material, and any group of duties fixed in

relation to some common basis, shall be deemed to be correlated duties.

The levy of an Imperial tax in Ireland includes, where the variation of the tax by the Irish Parliament affects persons resident or domiciled in Ireland, or the property of any person so resident or domiciled, the levy of the tax on or in respect of such persons or such property.

The expression "postal service" includes any telegraphic and telephonic service, and the issue, transmission, and payment of Post Office money orders and postal orders; and the expression "postal communication" includes telegraphic and telephonic communication:

The expression "Irish Act" means a law made by the Irish Parliament:

The expression "Irish Treasury" means the Irish department or officer, by whatever name called, for the time being entrusted with the administration of Irish finance:

The expression "salary" includes remuneration, allowances, and emoluments:

The expression "pension" includes superannuation allowance, and in relation to a constable of the Royal Irish Constabulary or Dublin Metropolitan Police includes a pension or gratuity payable to the widow or children of a constable:

The expression "office" includes any place, situation, or employment, and the expression "officer" shall be construed accordingly:

The expression "officer" in relation to the Royal Irish Constabulary includes the Inspector-General, the Deputy-Inspector-General, an Assistant-Inspector-General, the Assistant-Inspector-General-Commandant of the Dépôt, the Town Inspector at Belfast, a County Inspector, a surgeon, a storekeeper and barrack-master, the veterinary surgeon, and a district inspector, and in relation to the Dublin Metropolitan Police, includes the Chief Commissioner and Assistant-Commissioner:

The expression "constable" in relation to the Royal Irish Constabulary includes the head-constable-major, a head-constable, sergeant, acting sergeant, and constable; and in relation to the Dublin Metropolitan Police includes every member of that force not being of higher rank than chief superintendent, and not being a member of the clerical staff only:

The expression "Royal Irish Constabulary" includes the reserve force of that body.

51. This Act may be cited as the Government of Ireland Short title. Act, 1914.

SCHEDULES.

Sections 8 (1),
9 (1), 13 (1),
45 (1).

FIRST SCHEDULE.

PART I.

IRISH HOUSE OF COMMONS.

CONSTITUENCIES AND NUMBER OF MEMBERS.

Boroughs.

Constituency.					Number of Members.
Dublin :—					
College Green	-	-	-	-	3
Harbour	-	-	-	-	3
St. Stephen's Green	-	-	-	-	2
St. Patrick's	-	-	-	-	3
Belfast :—					
East	-	-	-	-	5
South	-	-	-	-	3
West	-	-	-	-	2
North	-	-	-	-	4
Londonderry	-	-	-	-	2
Cork	-	-	-	-	4
Limerick	-	-	-	-	2
Waterford	-	-	-	-	1
Totals (Boroughs)					34

Counties.

ULSTER.

Constituency.	Number of Members.
Antrim County :	
North Antrim - - - - -	2
Mid Antrim - - - - -	2
East Antrim - - - - -	2
South Antrim - - - - -	2
Armagh County :	
North Armagh - - - - -	2
Mid Armagh - - - - -	1
South Armagh (including that part of Newry which is situated in Armagh County).	1
Cavan County :	
West Cavan - - - - -	2
East Cavan - - - - -	2
Donegal County :	
North Donegal - - - - -	2
West Donegal - - - - -	2
o East Donegal - - - - -	1
South Donegal - - - - -	2
Down County :	
North Down - - - - -	2
East Down - - - - -	2
West Down - - - - -	2
South Down (including that part of Newry which is situated in Down County).	2
Fermanagh County :	
North Fermanagh - - - - -	1
South Fermanagh - - - - -	1
Londonderry County :	
North Londonderry - - - - -	2
South Londonderry - - - - -	2
Monaghan County :	
North Monaghan - - - - -	1
South Monaghan - - - - -	1
Tyrone County :	
North Tyrone - - - - -	1
Mid Tyrone - - - - -	1
East Tyrone - - - - -	1
South Tyrone - - - - -	1
Totals (Ulster Counties) - - -	43

LEINSTER.

Constituency.						Number of Members.
Carlow County	-	-	-	-	-	1
Dublin County :						
North Dublin	-	-	-	-	-	3
South Dublin	-	-	-	-	-	3
Kildare County :						
North Kildare	-	-	-	-	-	1
South Kildare	-	-	-	-	-	1
Kilkenny County :						
North Kilkenny (including the borough of Kilkenny).						2
South Kilkenny	-	-	-	-	-	1
King's County :						
Birr	-	-	-	-	-	1
Tullamore	-	-	-	-	-	1
Longford County :						
North Longford	-	-	-	-	-	1
South Longford	-	-	-	-	-	1
Louth County :						
North Louth	-	-	-	-	-	1
South Louth	-	-	-	-	-	1
Meath County :						
North Meath	-	-	-	-	-	1
South Meath	-	-	-	-	-	1
Queen's County :						
Ossory	-	-	-	-	-	1
Leix	-	-	-	-	-	1
Westmeath County :						
North Westmeath	-	-	-	-	-	1
South Westmeath	-	-	-	-	-	1
Wexford County :						
North Wexford	-	-	-	-	-	2
South Wexford	-	-	-	-	-	2
Wicklow County :						
West Wicklow	-	-	-	-	-	1
East Wicklow	-	-	-	-	-	1
Totals (Leinster Counties)	-	-				30

MUNSTER.

Constituency.	Number of Members.
Clare County :	
East Clare - - - - -	2
West Clare - - - - -	2
Cork County :	
North Cork - - - - -	2
North-East Cork - - - - -	2
Mid Cork - - - - -	2
East Cork - - - - -	2
West Cork - - - - -	1
South Cork - - - - -	1
South-East Cork - - - - -	1
Kerry County :	
North Kerry - - - - -	1
West Kerry - - - - -	2
South Kerry - - - - -	1
East Kerry - - - - -	1
Limerick County :	
West Limerick - - - - -	2
East Limerick - - - - -	2
Tipperary County :	
North Tipperary - - - - -	1
Mid Tipperary - - - - -	1
South Tipperary - - - - -	1
East Tipperary - - - - -	1
Waterford County :	
West Waterford - - - - -	1
East Waterford - - - - -	1
Totals (Munster Counties) - -	30

CONNAUGHT.

Constituency.	Number of Members.
Galway County :	
Connemara - - - - -	2
North Galway - - - - -	2
East Galway - - - - -	2
South Galway (including the borough of Galway).	2
Leitrim County :	
North Leitrim - - - - -	1
South Leitrim - - - - -	1
Mayo County :	
North Mayo - - - - -	2
West Mayo - - - - -	2
East Mayo - - - - -	2
South Mayo - - - - -	2
Roscommon County :	
North Roscommon - - - - -	2
South Roscommon - - - - -	2
Sligo County :	
North Sligo - - - - -	2
South Sligo - - - - -	1
Totals (Connaught Counties) - -	25

UNIVERSITIES.

Dublin University - - - - -	2
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TOTAL OF BOROUGH, COUNTY AND UNIVERSITY MEMBERS:—

Borough members - - - - -	34
County members - - - - -	128
University members - - - - -	2
Total Members - - - - -	164

PART II.

REPRESENTATION OF IRELAND IN THE HOUSE OF COMMONS OF
THE UNITED KINGDOM.

CONSTITUENCIES AND NUMBER OF MEMBERS.

Boroughs.

Constituency.	Number of Members.
Dublin - - - - -	3
Belfast - - - - -	4
Cork - - - - -	1
Totals (Boroughs) - - - - -	8

Counties.

ULSTER.

Antrim	-	-	-	-	-	-	2
Armagh (including that part of Newry which is situated in Armagh County).							1
Cavan	-	-	-	-	-	-	1
{ Donegal	-	-	-	-	-	-	} 2
{ Fermanagh	-	-	-	-	-	-	
Londonderry (including the borough of Londonderry).							1
{ Monaghan	-	-	-	-	-	-	} 2
{ Tyrone	-	-	-	-	-	-	
Down (including that part of Newry which is situated in Down County).							2
Totals (Ulster Counties)							11

LEINSTER.

Dublin	-	-	-	-	-	-	-	2
{ King's County	-	-	-	-	-	-	-	} 1
{ Queen's County	-	-	-	-	-	-	-	
{ Kildare	-	-	-	-	-	-	-	} 1
{ Wicklow	-	-	-	-	-	-	-	
Wexford	-	-	-	-	-	-	-	1
{ Carlow	-	-	-	-	-	-	-	} 1
{ Kilkenny (including Borough of Kilkenny)	-	-	-	-	-	-	-	
{ Longford	-	-	-	-	-	-	-	} 1
{ Westmeath	-	-	-	-	-	-	-	
{ Louth	-	-	-	-	-	-	-	} 1
{ Meath	-	-	-	-	-	-	-	
Totals (Leinster Counties)								8

MUNSTER.

Constituency.	Number of Members.
Clare - - - - -	1
{ East Limerick - - - - -	1
{ Borough of Limerick - - - - -	
{ Kerry - - - - -	2
{ West Limerick - - - - -	
{ Cork, East - - - - -	1
{ Cork, North-east - - - - -	
{ Waterford, West - - - - -	
The remaining five Divisions of Cork - - - - -	2
{ Tipperary, East - - - - -	1
{ Waterford, East - - - - -	
{ Borough of Waterford - - - - -	
The remaining three Divisions of Tipperary - - - - -	1
Totals (Munster Counties) - - - - -	9

CONNAUGHT.

Galway (including Galway Borough) - - - - -	2
{ North Mayo - - - - -	1
{ West Mayo - - - - -	
{ South Mayo - - - - -	1
{ South Roscommon - - - - -	
{ East Mayo - - - - -	1
{ Sligo - - - - -	
{ Leitrim - - - - -	1
{ North Roscommon - - - - -	
Totals (Connaught Counties) - - - - -	6

TOTAL OF BOROUGH AND COUNTY MEMBERS:—

Borough members - - - - -	8
County members - - - - -	34
Total members - - - - -	42

PART III.

ELECTION OF SENATORS.

Constituency.	Number of Members.
The Province of Ulster - - - - -	14
„ „ Leinster - - - - -	11
„ „ Munster - - - - -	9
„ „ Connaught - - - - -	6
Total - - - - -	40

SECOND SCHEDULE.

Section
15 (1) (e).

STAMP DUTIES WHICH MAY NOT BE ALTERED BY THE IRISH PARLIAMENT.

Duties on the following instruments :—

Marketable securities.

Share warrants and stock certificates to bearer (including instruments to bearer on which duty is charged by virtue of subsection (2) of section four or section five or section six of the Finance Act, 1899).

Transfers of stocks, shares and marketable securities (including composition for duty on any such transfers). 62 & 63 Vict. c. 9.

Bills of Exchange and promissory notes.

Contract notes.

Letters of allotment, letters of renunciation, and scrip certificates.

Statements as to amount of capital of corporations or companies with limited liability, and as to amount of capital contributed by limited partner.

Statements as to amount proposed to be secured by issue of loan capital.

Mortgages to secure debenture stock.

Policies of insurance.

THIRD SCHEDULE.

Section 33 (3).

PROVISIONS AS TO COMPENSATION OF EXISTING IRISH OFFICERS.

1.—(1) If any existing Irish officer who is serving in the civil service of the Crown in an established capacity or who though not so serving in an established capacity devotes his whole time to the duties of his office—

- (a) retires under the conditions herein-after defined as the statutory conditions of retirement ; or
- (b) retires with the permission of the Civil Service Committee given in accordance with this Act ; or
- (c) is removed from office by the Irish Government before he attains the age of sixty-five years for any cause other than misconduct or incapacity, or required to retire by the Irish Government before he attains that age for any cause other than as aforesaid ;

he shall be entitled to receive such compensation as the Civil Service Committee may award to him in accordance with the provisions of Part I. of the Rules contained in this Schedule if he is serving in an established capacity, and in accordance with the provisions of Part II. of the Rules contained in this Schedule, if though not serving in an established capacity he devotes his whole time to the duties of his office.

(2) If any existing Irish officer who is serving in the civil service of the Crown not being an officer who is serving in an established

capacity, or an officer who though not serving in an established capacity devotes his whole time to the duties of his office, is removed from office or required to retire by the Irish Government for any cause other than misconduct or incapacity, he shall be entitled to receive such compensation as the Civil Service Committee may award to him in accordance with the provisions of Part II. of the Rules contained in this Schedule.

(3) The compensation of an officer serving in an established capacity who has previously served in a non-established capacity may be determined in accordance with the provisions of Part II. instead of the provisions of Part I. of the Rules contained in this Schedule, if he so requires, and in that case the limit of the compensation shall be the amount of compensation which might have been awarded if his whole service had been service in an established capacity, and the compensation of an officer not serving in an established capacity may be determined in accordance with the provisions of Part I. instead of the provisions of Part II. of those Rules if the Civil Service Committee are satisfied that he serves in a capacity which under a condition of his employment qualifies him for a superannuation allowance or gratuity on terms not less advantageous than if he served in an established capacity, and accordingly in the application to him of the provisions of Part I. of those Rules references to that condition shall, where the context so requires, be substituted for references to the Superannuation Acts, 1834 to 1909.

2. For the purposes of this Act, the statutory conditions of retirement are that—

- (a) Retirement must take place within a period of five years from the appointed day (in this Schedule referred to as the transitional period);
- (b) Notice of the intention to retire must be given in accordance with Regulations made by the Civil Service Committee;
- (c) The retirement must not take place until at least six months after the notice of retirement has been given, and may be postponed by the Civil Service Committee, if they think fit, to any later date within the transitional period; and
- (d) The retiring officer must show to the satisfaction of the Civil Service Committee that he is not incapacitated by mental or bodily infirmity for the performance of his duties and that he will not attain the age of sixty-five years before the end of the transitional period.

3. The Civil Service Committee shall not give their permission under this Act to an officer to retire unless that officer shows to the satisfaction of the Committee—

- (a) that the duties which he is required to perform are neither the same as nor analogous to the duties theretofore performed by him or are an unreasonable addition to those duties; or
- (b) that owing to changes made after the end of the transitional period in the conditions of his employment, his position has been materially altered to his detriment.

4.—(1) For the purpose of the provisions of this Act as to existing officers, petty sessions clerks and officers in the Registry of Petty Sessions Clerks shall be deemed to be officers in the civil service of the Crown, and in the case of officers in the Registry of Petty Sessions Clerks to be officers serving in an established capacity.

This provision shall apply to the pensionable assistants of the petty sessions clerks at Cork and Belfast as it applies to the petty sessions clerks.

5. In this Schedule references to the Irish Government shall include references to any department or officer of the Irish Government.

RULES—PART I.

OFFICERS SERVING IN THE CIVIL SERVICE OF THE CROWN IN AN ESTABLISHED CAPACITY.

A.—On Retirement under the Statutory Conditions of Retirement.

1. The compensation which may be awarded to the officer shall be an annual allowance, not exceeding in any case two-thirds of the salary on which the allowance is reckoned, or, if he has completed less than ten years of service as reckoned for the purposes of this provision, a gratuity.

2. The annual allowance or gratuity shall be calculated in like manner as the superannuation allowance or gratuity which the officer would be qualified to receive under the Superannuation Acts, 1834 to 1909, if he retired on the ground of ill-health, save that for the purposes of that calculation, the following provisions shall have effect, that is to say :—

- (a) His years of service shall be reckoned as if he had served up to the end of the transitional period, and there shall be added any additional years which he may be entitled to reckon under section four of the Superannuation Act, 1859 :
- (b) His salary, where there are periodical increments, shall be taken at the amount which it would have reached if he had continued to serve in the same office up to the end of the transitional period.

B.—On retirement with the permission of the Civil Service Committee under this Act or on being removed from office or required to retire by the Irish Government before attaining the age of sixty-five years for any cause other than misconduct or incapacity.

1. The compensation which may be awarded to the officer shall be an annual allowance not exceeding in any case two-thirds of the salary on which the allowance is reckoned.

2. The annual allowance shall be calculated in like manner as the superannuation allowance which the officer would be qualified to receive under the Superannuation Acts, 1834 to 1909, if he retired on the ground of ill-health, save that for the purposes of such calculation, the following provisions shall have effect, that is to say :—

- (a) Where the officer retires or is removed after the end of the transitional period, ten years shall be added as abolition years to the years of service which he would be entitled to reckon for the purposes of such superannuation allowance :
- (b) Where the officer retires or is removed during the transitional period his years of service shall be reckoned, and the amount of his salary shall be computed in the same manner as is provided in this Part of these Rules in the case of an officer

retiring under the statutory conditions of retirement, and ten years shall be added as abolition years to the years of service so reckoned :

Provided that—

- (i) Where an officer at the time of leaving the service has attained the age of twenty-eight years but has not attained the age of thirty-three years, the abolition years to be added for the purpose of this article shall be seven years instead of ten, and where an officer at the time of leaving the service has not attained the age of twenty-eight years, or where, whatever his age, his years of service as reckoned for the purposes of this article, exclusive of the abolition years, are less than ten, the abolition years to be added for those purposes shall be five years instead of ten ; and
- (ii) No abolition years shall be added in excess of the difference between the age of an officer at the time of his leaving the service and the age of sixty-five.

C.—Officers to whom the Superannuation Act, 1909, applies.

1. An officer to whom the Superannuation Act, 1909, applies by reason only of his having elected to adopt the provisions of that Act shall, if he so requires, be treated for the purpose of the determination of his compensation under this Schedule as if he had not so elected.

2. As respects any such officer who does not require his compensation to be determined as aforesaid, and any other officer to whom the Superannuation Act, 1909, applies, the provisions contained in Heads A. and B. of this Part of these Rules shall have effect subject to the following modifications, that is to say :—

- (a) The annual allowance or gratuity awarded to the officer shall be calculated on the proportion of salary prescribed by subsection (1) of section one of the Superannuation Act, 1909, instead of the proportion prescribed by section two of the Superannuation Act, 1859, and the annual allowance which may be awarded to the officer shall not in any case exceed one-half of the salary on which the allowance is calculated :
- (b) In addition to the annual allowance or gratuity there may be awarded to the officer an additional allowance calculated in like manner as an additional allowance under the Superannuation Act, 1909, and for the purposes of that calculation his years of service and salary shall be reckoned and computed as in the case of his annual allowance or gratuity, but the additional allowance so awarded shall not exceed one and a half times the amount of the salary on which the allowance is calculated, except in the case of an officer to whom the Superannuation Act, 1909, applies by reason of his having elected to adopt its provisions, and then only to the extent specified in section three of that Act.

RULES—PART II.

OFFICERS SERVING IN THE CIVIL SERVICE OF THE CROWN WHO ARE NOT SERVING IN AN ESTABLISHED CAPACITY.

1. The compensation which may be awarded to the officer shall be such gratuity or annual allowance (if any) as the Civil Service Committee

think just having regard to the following considerations, that is to say :—

- (a) The conditions on which the officer was appointed ;
- (b) The nature and duration of his employment ;
- (c) In the case of officers who do not devote their whole time to the duties of their office, the amount of time so devoted ;
- (d) The circumstances in which he is leaving the service ;
- (e) The compensation which might have been awarded to him on leaving the service in similar circumstances if Part I. of these Rules had applied to him ;
- (f) Any offer made to him of another office or employment under the Irish Government ;
- (g) The probability (if any) of his having continued in office for a longer period but for the passing of this Act ; and
- (h) any other circumstances affecting his case.

2. The compensation shall in every case be less than the compensation which might under Part I. of these Rules have been awarded to the officer on leaving the service in similar circumstances if that Part of these Rules had applied to him.

FOURTH SCHEDULE.

Section 37 (4)
(7).

PROVISION AS TO COMPENSATION OF MEMBERS OF THE ROYAL IRISH CONSTABULARY AND DUBLIN METROPOLITAN POLICE.

1. Any officer or constable who after the day of transfer—

- (a) retires voluntarily under the conditions in that behalf hereinafter contained ; or
- (b) is required to retire for any cause other than misconduct, and is not incapacitated for the performance of his duty by mental or bodily infirmity, shall, unless he is qualified for the maximum pension that can be granted to him for length of service only under the existing enactments applicable to him, be entitled on retirement to receive such compensation as may be awarded to him by the Lord Lieutenant in accordance with the Rules contained in this Schedule.

2. The conditions of voluntary retirement are that—

- (a) Notice of the intention to retire must be given within one year after the day of transfer ;
- (b) The notice must be given in manner prescribed by the Lord Lieutenant ;
- (c) The retirement must not take place until at least six months after the notice of retirement has been given, and may be

postponed by the Lord Lieutenant, if he thinks fit, to any later date not being more than two years after the day of transfer ; and

- (d) The retiring officer or constable must show to the satisfaction of the Lord Lieutenant that he is not incapacitated for the performance of his duties by mental or bodily infirmity and will not be entitled to retire on the maximum pension for length of service under the enactments aforesaid before the expiration of two years from the date of transfer, and that he joined the force before the passing of this Act.

RULES.

1. The compensation which may be awarded to an officer or constable shall be an annual allowance.

2. Where the officer or constable is required to retire the annual allowance shall be calculated in like manner as the pension which the officer or constable would have been entitled to receive if he had retired for length of service under the existing enactments applicable to him and had been qualified in respect of his length of service for a pension, save that for the purposes of that calculation the following provisions shall have effect :—

- (a) There shall be added to his completed years of actual service, if the proportion of salary on which his allowance is calculated is one-fiftieth, ten years, and if that proportion is one-sixtieth, twelve years ;
- (b) His salary shall be taken at the amount which it would have reached if he had continued to serve in the same rank for the number of years so added, and in the case of a district inspector of the Royal Irish Constabulary of the third class as if he were entitled to promotion to the second class on the completion of one and a half years' service in the third class, and, in the case of a district inspector of the Royal Irish Constabulary of the second class, as if he were entitled to promotion to the first class on the completion of eleven years' service in the second class ;
- (c) If the number of his completed years of service, as reckoned under this Rule, is less than the minimum number of years of service for which provision as respects pensions is made in the appropriate pension scale that scale shall apply with the substitution of the number of his completed years of service as so reckoned for that minimum number ; and
- (d) If he has, in addition to his completed years of actual service, served for a period exceeding six months, his service for that period shall be reckoned as a completed year of actual service.

3. Where the officer or constable retires under the conditions of voluntary retirement the provisions of the last preceding Rule shall apply with the substitution of five years for ten years and six years for twelve years.

4. The allowance awarded to an officer or constable shall in no case exceed two-thirds of his actual pensionable salary.

1914.

Government of Ireland Act, 1914.

CH. 90, 91.

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5. In the event of a constable dying within one year after an annual allowance has been awarded to him under this Schedule, the Lord Lieutenant may, if he thinks fit, grant a gratuity to the widow or children of the constable in like manner as if the allowance were a pension granted to the constable on retirement.